to do so in § 416.946. The adjudication officer may also evaluate the severity of your mental impairments in the same manner that an administrative law judge is authorized to do so under § 416.920a. The adjudication officer's decision will be based on the evidence which is included in the record and, subject to paragraph (c)(2) of this section, will complete the actions that will be taken on your request for hearing. A copy of the decision will be mailed to all parties at their last known address. We will tell you in the notice that the administrative law judge will not hold a hearing unless a party to the hearing requests that the hearing proceed. A request to proceed with the hearing must be made in writing within 30 days after the date the notice of the decision of the adjudication officer is mailed.

- (2) Effect of a decision by an adjudication officer. A decision by an adjudication officer which is wholly favorable to you under this section, and notification thereof, completes the administrative action on your request for hearing and is binding on all parties to the hearing and not subject to further review, unless—
- (i) You or another party requests that the hearing continue, as provided in paragraph (c)(1) of this section;
- (ii) The Appeals Council decides to review the decision on its own initiative under the authority provided in § 416.1469;
- (iii) The decision is revised under the procedures explained in §§ 416.1487 through 416.1489; or
- (iv) In a case remanded by a Federal court, the Appeals Council assumes jurisdiction under the procedures in § 416.1484.
- (3) Fee for a representative's services. The adjudication officer may authorize a fee for your representative's services if the adjudication officer makes a decision on your claim that is wholly favorable to you, and you are represented. The actions of, and any fee authorization made by, the adjudication officer with respect to representation will be made in accordance with the provisions of subpart O of this part.
- (d) Who may be an adjudication officer. The adjudication officer described in this section may be an employee of the Social Security Administration or a State agency that makes disability determinations for us. [FR Doc. 95–14037 Filed 6–8–95; 8:45 am]

BILLING CODE 4190-29-P

## **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

26 CFR Part 1

[EE-61-93]

RIN 1545-AS23

Disallowance of Deductions for Employee Remuneration in Excess of \$1,000,000; Hearing

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of public hearing on proposed rulemaking.

**SUMMARY:** This document provides notice of public hearing on amendments to the proposed regulations relating to the disallowance of deductions for employee remuneration in excess of \$1,000,000.

DATES: The public hearing will be held on Friday, August 11, 1995, beginning at 10:00 a.m. Requests to speak and outlines of oral comments must be received by Friday, July 21, 1995.

ADDRESSES: The public hearing will be held in the Internal Revenue Service Auditorium, Seventh floor, 7400 Corridor, Internal Revenue Building, 1111 Constitution Avenue NW, Washington, DC. Requests to speak and outlines of oral comments should be mailed to the Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Attn: CC:DOM:CORP:T:R [EE-61-93], room 5228, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Christina Vasquez of the Regulations Unit, Assistant Chief Counsel (Corporate), (202) 622–6803 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The subject of the public hearing is proposed amendments to the Income Tax Regulations under section 162(m) of the Internal Revenue Code of 1986. The proposed regulations appeared in the **Federal Register** for Friday, December 2, 1994 (59 FR 61844).

The rules of § 601.601(a)(3) of the "Statement of Procedural Rules" (26 CFR part 601) shall apply with respect to the public hearing. Persons who have submitted written comments within the time prescribed in the notice of proposed rulemaking and who also desire to present oral comments at the hearing on the proposed regulations should submit not later than Friday, July 21, 1995, an outline of the oral comments/testimony to be presented at the hearing and the time they wish to devote to each subject.

Each speaker (or group of speakers representing a single entity) will be

limited to 10 minutes for an oral presentation exclusive of the time consumed by the questions from the panel for the government and answer thereto.

Because of controlled access restrictions, attenders cannot be admitted beyond the lobby of the Internal Revenue Building until 9:45 a.m.

An agenda showing the scheduling of the speakers will be made after outlines are received from the persons testifying. Copies of the agenda will be available free of charge at the hearing.

# Cynthia E. Grigsby,

Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 95-14135 Filed 6-8-95; 8:45 am] BILLING CODE 4830-01-P

### 26 CFR Part 301

[Notice 95-14]

# Simplification of Entity Classification Rules: Correction

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Correction to notice of public hearing on regulations.

SUMMARY: This document contains a correction to the notice of public hearing (Notice 95–14), which was published in the Federal Register on Wednesday, May 10, 1995, (60 FR 24813) on simplifying the classification regulations to allow taxpayers to treat domestic unincorporated business organizations as partnerships or as associations on an elective basis.

FOR FURTHER INFORMATION CONTACT: Armando Gomez at (202) 622–3050, (not a toll-free call).

#### SUPPLEMENTARY INFORMATION:

# **Background**

The regulations that are the subject of this correction pertain to section 7701(a)(2) of the Internal Revenue Code.

Need for Correction

As published, the Notice 95–14 contains an error which may prove to be misleading and is in need of clarification.

# Correction of Publication

Accordingly, the publication of Notice 95–14, which is the subject of FR Doc. 95–11414, is corrected as follows:

On page 24813, column 2, under the caption "SUMMARY:", last line, the language "elective basis." is corrected to read "elective basis. The Service and Treasury also are considering adopting

similar rules for foreign business organizations.".

# Cynthia E. Grigsby,

Chief, Regulations Unit, Assistant Chief Counsel (Corporate).

[FR Doc. 95–14136 Filed 6–8–95; 8:45 am] BILLING CODE 4830–01–P–M

### **DEPARTMENT OF LABOR**

### Occupational Safety and Health Administration

### 29 CFR Part 1926

# **Steel Erection Negotiated Rulemaking Advisory Committee**

**AGENCY:** Occupational Safety and Health Administration (OSHA), Labor.

**ACTION:** Notice of Committee meeting.

SUMMARY: Under the provisions of the Federal Advisory Committee Act (FACA), notice is hereby given of a meeting of the Steel Erection Negotiated Rulemaking Advisory Committee (SENRAC). Notice is also given of the location of the meeting. This meeting will be open to the public.

**DATES:** The meeting is scheduled for June 27–29, 1995. The meeting will begin at 9:00 a.m. on June 27th.

ADDRESSES: U.S. Department of Labor, DOL Academy, Room C-5320, Seminar Room 6, 200 Constitution Avenue, N.W. Washington, D.C. 20210.

# FOR FURTHER INFORMATION CONTACT:

Anne Cyr, Acting Director, Office of Information and Consumer Affairs, OSHA, U.S. Department of Labor, Room N–3647, 200 Constitution Avenue, N.W., Washington, D.C. 20210; telephone (202) 219–8151.

SUPPLEMENTARY INFORMATION: On May 11, 1994, OSHA announced that it had established the Steel Erection Negotiated Rulemaking Advisory Committee (SENRAC) (59 FR 24389) in accordance with the Federal Advisory Committee Act (FACA), the Negotiated Rulemaking Act of 1990 (NRA) and section 7(b) of the Occupational Safety and Health Act (OSH Act) to resolve issues associated with the development of a Notice of Proposed Rulemaking on Steel Erection. Appointees to the Committee include representatives from labor, industry, public interests and government agencies.

SENRAC began negotiations in mid June, 1994, and has met eight times since. Initial meetings dealt with procedural matters, including schedules, agendas and the establishment of workgroups. The Committee established workgroups to

address issues on Fall Protection, Allocation of Responsibility, Construction Specifications and Scope. During subsequent meetings, foundations for negotiations were established and additional workgroups were formed. In addition, the resolution of issues and the drafting of a revised rule continues.

This is the last scheduled meeting of SENRAC. It is expected that consensus will be reached on a draft proposal at this meeting at which time OSHA will complete the preamble and prepare the document in the proper **Federal Register** format for publication. It is anticipated that SENRAC will reconvene once OSHA has prepared the document to give final approval to the document.

All interested parties are invited to attend the Committee meetings at the time and place indicated above. No advanced registration is required. Seating will be available to the public on a first-come, first-served basis. Persons with disabilities, who need special accommodations, should contact the Facilitator by June 20, 1995.

During the meeting, members of the general public may informally request permission to address the Committee.

Minutes of the meetings and materials prepared for the Committee will be available for public inspection at the OSHA Docket Office, N–2625, 200 Constitution Ave., N.W., Washington, D.C. 20210; telephone (202) 219–7894. Copies of these materials may be obtained by sending a written request to the Facilitator.

The Facilitator, Philip J. Harter, can be reached at Suite 404, 2301 M Street, NW, Washington, D.C. 20037; telephone (202) 887–1033, FAX (202) 887–1036.

### Authority

This document was prepared under the direction of Joseph A. Dear, Assistant Secretary of Labor for Occupational Safety and Health, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, D.C. 20210, pursuant to section 3 of the Negotiated Rulemaking Act of 1990, 104 Stat. 4969, Title 5 U.S.C. 561 *et seq.*; and Section 7(b) of the Occupational Safety and Health Act of 1970, 84 Stat. 1597, Title 29 U.S.C. 656.

Signed at Washington, D.C., this 6th day of June, 1995.

### Joseph A. Dear,

Assistant Secretary of Labor. [FR Doc. 95–14161 Filed 6–8–95; 8:45 am] BILLING CODE 4510–26–P

### Mine Safety and Health Administration

#### 30 CFR Parts 56 and 57

RIN 1219-AA17

# Safety Standards for Explosives at Metal and Nonmetal Mines

**AGENCY:** Mine Safety and Health Administration, Labor.

**ACTION:** Notice of public hearings; Close of record.

SUMMARY: The Mine Safety and Health Administration (MSHA) will hold public hearings on its January 6, 1995, proposed safety standards for explosives at metal and nonmetal mines. The hearings will be held in Cleveland, Ohio and Elko, Nevada.

DATES: The hearings will be held in Cleveland, Ohio, July 6, 1995; and Elko, Nevada, July 12, 1995. Both hearings will begin at 9:00 a.m. MSHA requests that persons planning to participate in the public hearings notify the Agency at least five days prior to the public hearing date. There will be an opportunity for other persons, who have not made prior arrangements with MSHA and wish to speak, to register at the beginning of each public hearing. The public record for the rulemaking will close on August 18, 1995.

**ADDRESSES:** The hearings will be held at the following locations:

1. July 6, 1995—Quality Inn Airport, 16161 Brookpark Road, Cleveland, Ohio 44142.

2. July 12, 1995—Holiday Inn, 3015 Idaho Street, Elko, Nevada 89081.

Send requests to make oral presentations to: Mine Safety Health Administration, Office of Standards, Regulations and Variances, Room 631, 4015 Wilson Boulevard, Arlington, Virginia 22203.

# FOR FURTHER INFORMATION CONTACT: Patricia W. Silvey, Director, Office of Standards, Regulations and Variances, MSHA, (703) 235–1910.

### SUPPLEMENTARY INFORMATION:

# A. Rulemaking Background

MSHA published comprehensive revisions to its explosives safety standards for metal and nonmetal mines in January 1991 (56 FR 2070). Prior to the effective date of the rule, MSHA stayed several provisions due to compliance issues raised by the mining community and explosives manufacturers. The provisions involved were subsequently reproposed on October 16, 1992, (57 FR 47524), and a public hearing was held in April 1993. On December 30, 1993, (58 FR 69596), MSHA published the final rule which became effective on January 31, 1994.